UNITED STATES DISTRICT COURT DISTRICT OF MINNESOTA

MICHAEL J. PHILIPPI,

Civil 11-2389 (JRT/LIB)

Plaintiff,

v.

ORDER ADOPTING REPORT AND RECOMMENDATION

BART B. BRELLENTHIN, et al.,

Defendants.

Michael Philippi, Post Office Box 221, Waverly, MN 55390, pro se plaintiff.

Richard Rose, UNITED STATES DEPARTMENT OF JUSTICE, TAX DIVISION, Post Office Box 7238, Ben Franklin Station, Washington, DC 20044, for Defendants Bart Brellenthin and Greg Kane.

Garin Strobl and Michael Ford, **QUINLIVAN & HUGHES, PA**, Post Office Box 1008, Saint Cloud, MN 56302, for Defendants Brother Benedict Leuthner and John Wenker.

The above matter comes before the Court upon the Report and Recommendation of United States Magistrate Judge Leo I. Brisbois dated January 26, 2012 [Docket No. 27]. No objections have been filed to that Report and Recommendation in the time period permitted.

Based upon the Report and Recommendation of the Magistrate Judge, and all of the files, records and proceedings herein, **IT IS HEREBY ORDERED** that all Defendants' Motions to Dismiss [Docket Nos. 11, 16] be **GRANTED** and Plaintiff's claims are **DISMISSED WITH PREJUDICE**.

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DATED: February 23, 2012 at Minneapolis, Minnesota

s/ John R. Tunheim

JOHN R. TUNHEIM

United States District Judge